

## --- "Toronto" Division - Black "Caddy" Consumption Stamps - ( 1874 - 1883 ) ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, May 2002 ].

"The CADDY excise stamp was redesigned in 1871, with the first delivery by BABN occurring at the end of July. The new BOXES stamps were added later in red ( pre-October 1873 ) and in black ( post-October 1873 ). Initially and predominantly, these new upright rectangular stamps were printed from steel plates, with some later production by lithographic transfers. In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The Lee Broman catalogue should list the Toronto Division black CADDY stamp as follows:

**RM-173** - CADDY, Toronto, black, perf 12, on *block wmkd* thick wove, with 5 mm. controls, inscribed *J. Morrow*

**1st BABN Contract** ( 1868-1873 ) John McKay records that 65,000 *recess printed* black CADDY stamps were delivered. These are prior to 1874, and thus are Division Open.

**2nd BABN Contract** ( 1873-1878 ) John McKay also records that another 61,000 *recess printed* black CADDY stamps were delivered. A tentative breakdown follows:

Division Open	- 28,000
Montreal Division	- 23,000 - <i>Dunbar Browne</i>
Toronto Division	- 10,000 - <i>J. Morrow</i>

**3rd BABN Contract** ( 1878-1886 ) John McKay further records that an additional 64,000 *recess printed* black CADDY stamps were delivered. A tentative breakdown follows:

Division Open	- 10,000
Montreal Division	- 10,000 - <i>Dunbar Browne</i>
Montreal Division	- 30,000 - <i>J. L. Vincent</i>
Toronto Division	- 14,000 - <i>J. Morrow</i>

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### --- the control number ranges - as recorded to date ---

<b>RM-65</b> - CADDY, Open, black, perf 12, on <i>unwmkd</i> wove, 5 mm. controls	- <b>77140</b> to <b>81186</b>
<b>RM-65a</b> - CADDY, Open, black, perf 12, on <i>block wmkd</i> wove, 5 mm. controls	- no numbered copies
<b>RS-1</b> - RM-65a overprinted <b>FIVE</b> <u>LBS.</u> <b>SNUFF</b>	- <b>88491</b> to <b>88546</b>
<b>RS-5</b> - RM-65a overprinted <b>TEN</b> <u>LBS.</u> <b>SNUFF</b>	- <b>94085</b> to <b>94399</b>
<b>RM-168</b> - CADDY, Montreal, black, perf 12, <i>block wmkd</i> wove - <i>Dunbar Browne</i>	- <b>10250</b> to <b>33096</b>
<b>RM-170</b> - CADDY, Montreal, black, perf 12, <i>block wmkd</i> wove - <i>J. L. Vincent</i>	- <b>99678</b> to <b>99769</b>
<b>RM-173</b> - CADDY, Toronto, black, perf 12, <i>block wmkd</i> wove - <i>J. Morrow</i>	- <b>02432</b> to <b>21021</b>

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**RM-170** was incorrectly control numbered in the Division Open sequence following the SNUFF overprinted stamps.

**RM-168** and **RM-173** are numbered in separate Montreal and Toronto control sequences, and the initial copies come from the **2nd BABN Contract** (1873-1878) as can be verified by dated copies.

Chris Ryan reports [ "Canadian Revenue Newsletter", No.41, March 2003 ] that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time the surplus copies were probably recalled for destruction.

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--- RM-173 - "Toronto" Division - Black "Caddy" - 1874-78 ---

--- recess printed on *block watermarked* thick wove paper - perforated 12 ---

--- 60 x 112 mm. - "VICT. XXXI - CAP. VIII" - 5 mm. blue controls - scanned at 75% scale ---

--- with "S. M. Return No." ..... on the 4th line - inscribed *J. Morrow / Collector I.R.* ---



★**RM-173** - CADDY, Toronto, black, perf 12, with 5 mm. control **03081**,  
on *block wmkd* horizontal mesh thick wove, by Licensee # 4, for 19 pounds of *Cavendish*,  
dated 15 .77 for February 1877 - from the 2nd BABN Contract

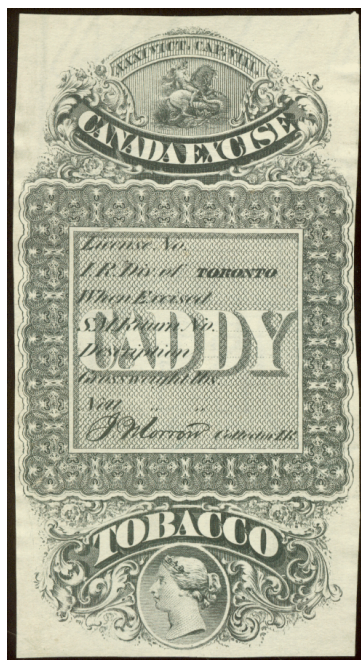
<b>01570</b> ★	07/76	RM-173	Toronto Division, on block watermarked horizontal mesh wove, used by Licensee # 4 for 14 lbs. of <i>Cavendish</i> , dated 4. 1876
<b>02295</b>	10/76	RM-173	Toronto Division, on block watermarked horizontal mesh wove, used by Licensee # 4 for 14 lbs. of <i>Cavendish</i> , dated 7. 1876
<b>02432</b>	10/76	RM-173	Toronto Division, on block watermarked horizontal mesh wove, used by Licensee # 4 for 16 lbs. of <i>Cavendish</i> , dated 7. 1876
<b>03081</b> ★	02/77	RM-173	Toronto Division, on block watermarked horizontal mesh wove, used by Licensee # 4 for 19 lbs. of <i>Cavendish</i> , dated 15 . 77
<b>05578</b> ★	10/78	RM-173	Toronto Division, on block watermarked horizontal mesh wove, used by Licensee # 5 for 22½ lbs. of <i>Cavendish</i> , dated 10 . 78
<b>11673</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11674</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11676</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11684</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11734</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11748</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11763</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>11776</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12001</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12031</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12041-42-46-47</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper - block
<b>12062</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12081</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12084</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12089</b> ★		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>12098</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper
<b>21007</b>		RM-173	Toronto Division, on block watermarked horizontal mesh wove paper

--- RM-173n - "Toronto" Division - Black Caddy - 1874 ---

--- recess printed on *block watermarked thick wove paper* - perforated 12 ---

--- 60 x 112 mm. - "VICT. XXXI - CAP. VIII" - *without its 5 mm. blue controls* - scanned at 75% scale ---

--- with "S. M. Return No." ..... on the 4th line - inscribed *J. Morrow / Collector I.R.* ---



★RM-173n - CADDY, Toronto, black, perf 12 (clipped), *without* control numbering,  
on *block wmkd* horizontal mesh medium wove - from the 2nd BABN Contract

The collection contains many clipped imperforate "TP" stamps ( from the Morris collection ) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, or an district Collector, as a favour to a philatelist, clipped the perforations prior to releasing the stamps. [ JBH ]

Chris Ryan records that *John Morrow* was the 'Primary Collector' at Toronto from March 1st 1875 until November 30th 1880, when *W.C. Stratton* was named to the post.

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October 30th 2013, JBH